Declaration No. 2020–002 was in place required that FMCSA seek information on the number of motor carriers and drivers relying upon the emergency declaration in order to evaluate the need for additional extensions.

The extension issued on August 31, 2021, included a requirement for motor carriers to report, on a monthly basis, their reliance on the emergency declaration during operations. FMCSA established a website where motor carriers and drivers filled out fields for their USDOT number, the number of commercial motor vehicle trips that relied upon the emergency declaration in the preceding month (using a drop down menu), the commodities being transported (using a drop down menu), and a follow up for those listing more than one commodity to indicate which was transported the most (using a drop down menu). The November 29, 2021, extension continued the reporting requirement. OMB approved the reporting requirement on an emergency basis on August 30, 2021, and subsequently extended that emergency approval on February 14, 2022. That approval expires on August 31, 2022. FMCSA refined the burden estimates to reflect the average number of monthly submissions received from September 2021 to February 2022. The carrier is reporting for the previous month, therefore October 2021 submitted reports consist of data for the month of September, and March 2022 submitted reports consist of data for the month of February.

This resulted in a decrease in the number of reports estimated to be submitted each month, as the emergency ICR request used the total number of motor vehicles as a stand-in, and acknowledged that number was likely to be an overestimate.

Title: Acknowledgement of use of COVID–19 Emergency Declaration Relief.

OMB Control Number: 2126–0074. Type of Request: Renewal of an approved emergency collection.

Respondents: Motor carriers and drivers that operate under the terms of the extended COVID–19 Emergency Declaration No. 2020–002.

Estimated Number of Respondents: 477 per month.

Estimated Time per Response: 15 minutes per response.

Expiration Date: The emergency approval expires on August 31, 2022. Frequency of Response: Monthly. Estimated Total Annual Burden: 1.431 hours.

Public Comments Invited: You are asked to comment on any aspect of this information collection, including: (1)

Whether the proposed collection is necessary for the performance of FMCSA's functions; (2) the accuracy of the estimated burden; (3) ways for FMCSA to enhance the quality, usefulness, and clarity of the collected information; and (4) ways that the burden could be minimized without reducing the quality of the collected information. The Agency will summarize or include your comments in the request for OMB's clearance of this ICR.

Issued under the authority of 49 CFR 1.87. **Thomas P. Keane**,

Associate Administrator, Office of Research and Registration.

[FR Doc. 2022–09641 Filed 5–4–22; 8:45 am] BILLING CODE 4910–EX–P

DEPARTMENT OF TRANSPORTATION

Federal Railroad Administration [Docket Number FRA-2006-24216]

Petition for Extension of Waiver of Compliance

Under part 211 of title 49 Code of Federal Regulations (CFR), this document provides the public notice that on March 31, 2022, the Sacramento Regional Transit District (SRTD) petitioned the Federal Railroad Administration (FRA) for an extension of a waiver of compliance from certain provisions of the Federal railroad safety regulations contained at 49 CFR parts 222, Use of Locomotive Horns at Public Highway-Rail Grade Crossings; 229, Railroad Locomotive Safety Standards; and 234, Grade Crossing Safety. The relevant FRA Docket Number is FRA-2006-24216.

Specifically, SRTD requests a waiver extension from 49 CFR part 222; § 229.125, Headlights and auxiliary lights; and $\S 234.105(c)(3)$, Activation failure, for its rail fixed guideway public transit system that shares limited connections in corridors with Union Pacific Railroad (UP). The relief from part 222 would apply to 17 highway-rail grade crossings SRTD shares with UP on SRTD's Gold Line. The relief from § 229.125 and § 234.105(c)(3) would apply to all crossings SRTD shares with UP on the SRTD Blue and Gold lines. STRD adds that, in August 2022, it will be receiving 28 of 76 new low-floor light rail vehicles from Siemens Mobility Inc., to replace its fleet of Siemens vehicles. SRTD states that it believes the waiver extension is consistent with railroad safety.

A copy of the petition, as well as any written communications concerning the

petition, is available for review online at www.regulations.gov.

Interested parties are invited to participate in these proceedings by submitting written views, data, or comments. FRA does not anticipate scheduling a public hearing in connection with these proceedings since the facts do not appear to warrant a hearing. If any interested party desires an opportunity for oral comment and a public hearing, they should notify FRA, in writing, before the end of the comment period and specify the basis for their request.

All communications concerning these proceedings should identify the appropriate docket number and may be submitted at http://www.regulations.gov. Follow the online instructions for submitting comments.

Communications received by June 21, 2022 will be considered by FRA before final action is taken. Comments received after that date will be considered if practicable.

Anyone can search the electronic form of any written communications and comments received into any of our dockets by the name of the individual submitting the comment (or signing the document, if submitted on behalf of an association, business, labor union, etc.). Under 5 U.S.C. 553(c), the U.S. Department of Transportation (DOT) solicits comments from the public to better inform its processes. DOT posts these comments, without edit, including any personal information the commenter provides, to www.regulations.gov, as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at https://www.transportation.gov/privacy. See also https://www.regulations.gov/ privacy-notice for the privacy notice of regulations.gov.

Issued in Washington, DC.

John Karl Alexy,

Associate Administrator for Railroad Safety, Chief Safety Officer.

[FR Doc. 2022–09603 Filed 5–4–22; 8:45 am]

BILLING CODE 4910-06-P

DEPARTMENT OF TRANSPORTATION

Federal Railroad Administration

[Docket Number FRA-2022-0028] Petition for Waiver of Compliance

Under part 211 of title 49 Code of Federal Regulations (CFR), this document provides the public notice that in a letter dated September 17, 2021, the Lake County Division of Transportation (LCDOT) petitioned the

Federal Railroad Administration (FRA) for a waiver of compliance from certain provisions of the Federal railroad safety regulations contained at 49 CFR 222.9, *Definitions*. FRA assigned the petition Docket Number FRA–2022–0028.

Specifically, LCDOT requests relief from the § 222.9 definition of "nontraversable curb," which states that "[n]on-traversable curbs are used at locations where highway speeds do not exceed 40 miles per hour [(mph)] and are at least six inches high." LCDOT seeks to maintain the current highway speed of 45 mph at Aptakisic Road and Midlothian Road,1 two crossings with non-traversable curbs, instead of reducing the speed to 40 mph. In support of its petition, LCDOT references a speed study of the corridor and guidance from the American Association of State Highway and Transportation Officials.

A copy of the petition, as well as any written communications concerning the petition, is available for review online at www.regulations.gov.

Interested parties are invited to participate in these proceedings by submitting written views, data, or comments. FRA does not anticipate scheduling a public hearing in connection with these proceedings since the facts do not appear to warrant a hearing. If any interested party desires an opportunity for oral comment and a public hearing, they should notify FRA, in writing, before the end of the comment period and specify the basis for their request.

All communications concerning these proceedings should identify the appropriate docket number and may be submitted at http://

www.regulations.gov. Follow the online instructions for submitting comments.

Communications received by June 21, 2022 will be considered by FRA before final action is taken. Comments received after that date will be considered if practicable.

Anyone can search the electronic form of any written communications and comments received into any of our dockets by the name of the individual submitting the comment (or signing the document, if submitted on behalf of an association, business, labor union, etc.). Under 5 U.S.C. 553(c), the U.S. Department of Transportation (DOT) solicits comments from the public to better inform its processes. DOT posts

these comments, without edit, including any personal information the commenter provides, to www.regulations.gov, as described in the system of records notice (DOT/ALL-14 FDMS), which can be reviewed at https://www.transportation.gov/privacy. See also https://www.regulations.gov/privacy-notice for the privacy notice of regulations.gov.

Issued in Washington, DC.

John Karl Alexy,

Associate Administrator for Railroad Safety, Chief Safety Officer.

[FR Doc. 2022–09604 Filed 5–4–22; 8:45 am]

BILLING CODE 4910-06-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Form 8832

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Entity Classification Election.

DATES: Written comments should be received on or before July 5, 2022 to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or by email to *omb.unit@irs.gov*. Include "OMB Number 1545–1516-Entity Classification Election" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT:

Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202) 317–5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue NW, Washington, DC 20224, or through the internet at Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Entity Classification Election. OMB Number: 1545–1516. Form Number: 8832.

Abstract: An eligible entity that chooses not to be classified under the default rules or that wishes to change its current classification must file Form 8832 to elect a classification.

Current Actions: There are no changes being made to the form at this time.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profit organizations, Farms.

Estimated Number of Responses: 5,000.

Estimated Time per Response: 7 hours, 10 minutes.

Estimated Total Annual Burden Hours: 35,900 hours.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Request for Comments: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. Comments will be of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: April 25, 2022.

Martha R. Brinson,

Tax Analyst.

[FR Doc. 2022-09617 Filed 5-4-22; 8:45 am]

BILLING CODE 4830-01-P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Revenue Procedure 2003– 39

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), as part of its continuing effort to

¹ In its petition, LCDOT discusses five grade crossings within the Lake County, IL, Quiet Zone (THR-000481), but it only requests relief for Aptakisic Road and Midlothian Road. LCDOT states the 40-mph speed restriction is not applicable to the other three crossings due to the installation of Mountable Median Pylons.